

**REMARKS**

Claims 36, 71 -76 have been amended.

**Rejection pursuant to 35 USC § 112, first paragraph.**

Claims 73-76 are rejected under 35 USC § 112, first paragraph, because the specification, while being enabling for a method of treating arthritis, rheumatoid arthritis, asthma or COPD in a subject in need thereof, does not reasonably provide enablement for a method of treating arthritis, rheumatoid arthritis, asthma or COPD in a subject susceptible to such disorder or condition.

Claims 73-76 have been amended to replace the phrase “having or susceptible to such disorder or condition” with the phrase “in need thereof.” In view of these amendments, it is believed that this rejection has been overcome. Applicants respectfully request withdrawal of this rejection.

**Rejection pursuant to 35 USC § 112, first paragraph.**

Claim 36 is rejected under 35 USC § 112, first paragraph, because the specification, while being enabling for the compounds wherein L and M are independently selected from -O-, -CH<sub>2</sub>-, -S-, -N(R)-N(R)-, C(=O)-, -SO<sub>2</sub>- such that each of L and M are different moieties, does not reasonably provide for compounds wherein both L and M are -O-, -s-; or L is -O- and M is -N(R)-N(R)-.

Claim 36 has been amended to where L is -O- and M is -CH<sub>2</sub>- . In view of this amendment, it is believed that this rejection has been overcome. Applicants respectfully request withdrawal of this rejection.

**Rejection pursuant to 35 USC § 112, second paragraph**

Claims 71-763 are rejected under 35 USC § 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which the applicant regards as the invention.

Claim 71 has been amended to delete the phrase “their isomer and.”

Claims 72-76 has been amended to delete the phrase “or tautomer.”

Claim 72 has been amended to add the phrase "in a pharmaceutically acceptable carrier."

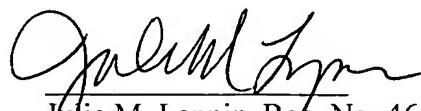
In view of these amendments, it is believed that this rejection has been overcome. Applicants respectfully request withdrawal of this rejection.

**Conclusion**

Claims 36, 71 -76 have been amended. It is believed that the amended claims are in condition for allowance, and it is respectfully requested that the application be passed to issue.

If the Examiner believes a telephonic interview with Applicant's representative would aid in the prosecution of this application, he is cordially invited to contact Applicant's representative at the below listed number.

Respectfully submitted,



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